



PHILIP MORRIS

USA INC.

OPERATIONS CENTER: 615 MAURY STREET, VIRGINIA 23224 TELEPHONE (804) 274-2000

February 7, 2005

nTouch Research Corporation
Attn: Katherin H. Shallington, RN BSN
10031 Brandywood Drive
Tomball, Texas 77375

Re: "A Multi-Center Study to Determine the Exposure to Cigarette Smoke of Adult U.S. Smokers Who Spontaneously Switched to Lower or Higher FTC Tar Delivery Cigarettes"

Dear Ms. Shallington:

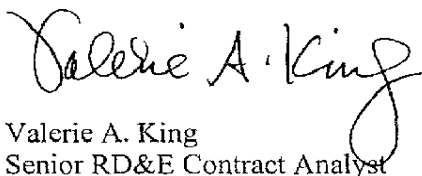
Attached for your review and signature are two original letters of indemnity signed on behalf of Philip Morris for the above referenced study. Please obtain signatures on behalf of the nTouch Research Corporation and return one fully executed original to my attention.

Ms. Valerie A. King
Philip Morris USA, Inc.
Operations Center - T1E
615 Maury Street
Richmond, Virginia 23224

Phone - (804) 274-3906
Fax - (804) 274-7015

If you have any questions, please do not hesitate to contact me directly.

Sincerely,



Valerie A. King
Senior RD&E Contract Analyst

VAK/kan
Enclosure

cc: Sarah Helgeson

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